

# 2013 Huntington County Property Tax Report with Comparison to 2012

Legislative Services Agency

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**This report describes property tax changes in Huntington County between 2012 and 2013.**

Property tax changes in 2013 were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. However, three statewide trends affected a large number of counties.

- First, pay-2013 was a statewide reassessment year. In past reassessments there were double-digit percentage increases in assessed values, but this time assessments were almost unchanged statewide. The difference was trending, which has been adjusting assessments annually since 2007. Few counties experienced large assessment increases in 2013. Many experienced assessment decreases.
- Second, farmland assessments continued to rise, with the base rate of an acre increasing 8.7% from \$1,500 to \$1,630. High commodity prices and low interest rates were the reason. Rising farmland assessments were especially important in rural counties, where farmland is a larger part of total assessed value.
- Third, many local income tax credit rates increased substantially. This was due to a corrected distribution of local income tax revenues to local governments. Extra income tax revenue was applied to tax credits in 2013. This may mean that credit rates will fall (and tax bills will rise) in 2014.

Still, local factors were most influential in individual counties in 2013. Here is what affected taxes in Huntington County.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2013	1.6%	\$31,433,327	\$1,320,688,014	13.0%
Change		0.8%	1.5%	
2012	-1.1%	\$31,178,907	\$1,301,739,745	14.1%

## Comparable Homestead Property Tax Changes in Huntington County

The total tax bill for all taxpayers in Huntington County increased by 1.6% in 2013. The main reasons were a 0.8% increase in the levy and a 1.0% decrease in tax cap credits as a percent of the levy. In this reassessment year, certified net assessed value increased by 1.5%. Tax cap credits as a share of the levy decreased to 13.0% in 2013 from 14.1% in 2012.

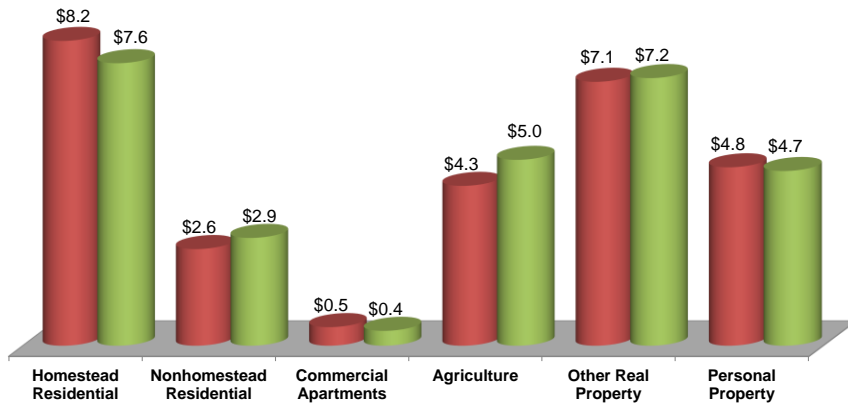
Huntington County homeowners experienced a 5.3% decrease in property tax bills in 2013. This was due to an increase in local property tax credits. Property tax rates experienced little change. Homesteads also experienced a decline in net assessed value. Statewide, the average homeowner's tax bill was almost unchanged.

	2012 to 2013	
	Number of Homesteads	% Share of Total
<b>Summary Change in Tax Bill</b>		
Higher Tax Bill	3,871	36.9%
No Change	471	4.5%
Lower Tax Bill	6,136	58.6%
<b>Average Change in Tax Bill</b>	<b>-5.3%</b>	
<b>Detailed Change in Tax Bill</b>		
20% or More	1,468	14.0%
10% to 19%	779	7.4%
1% to 9%	1,624	15.5%
-1% to 1%	471	4.5%
-1% to -9%	2,308	22.0%
-10% to -19%	1,646	15.7%
-20% or More	2,182	20.8%
<b>Total</b>	<b>10,478</b>	<b>100.0%</b>

Note: Percentages may not total due to rounding.

### Comparison of Net Property Tax by Property Type (In Millions)

■ 2012 - Total \$27.5 ■ 2013 - Total \$27.8



In Huntington County most net property taxes were paid by business (other real and personal) and homestead property owners in 2013. Total net property taxes increased 1.6%, less than the average 2.1% increase statewide. Agriculture saw the biggest increase, while homestead net taxes decreased by the largest percentage.

Property tax rates increased in 17 of 22 Huntington County tax districts in 2013. The average tax rate fell by 0.6% because tax rates decreased in several large tax districts. For the county as a whole, the average tax rate fell because a small levy increase was offset by a slightly larger increase in net assessed value. Statewide, the average tax rate increased by 4.2%.

The total levies of all government units in Huntington County increased by 0.8%, compared to a 3.7% statewide levy increase. Detailed levy changes for local governments in Huntington County are included in a later table.

Property Type	Gross AV Pay 2012	Gross AV Pay 2013	Gross AV Change	Net AV Pay 2012	Net AV Pay 2013	Net AV Change
Homesteads	\$1,172,464,930	\$1,138,653,900	-2.9%	\$440,356,421	\$427,341,563	-3.0%
Other Residential	169,509,900	183,394,300	8.2%	166,708,678	179,175,058	7.5%
Ag Business/Land	289,630,700	332,197,500	14.7%	287,911,555	330,772,525	14.9%
Business Real/Personal	678,587,820	695,795,790	2.5%	473,176,583	468,496,884	-1.0%
<b>Total</b>	<b>\$2,310,193,350</b>	<b>\$2,350,041,490</b>	<b>1.7%</b>	<b>\$1,368,153,237</b>	<b>\$1,405,786,030</b>	<b>2.8%</b>

Net AV equals gross AV less deductions and exemptions. Certified net AV is set with the budget, certified by the county auditor and used to calculate tax rates. It may be adjusted by the auditor to account for appeals. Net AV in the above table is summed from tax bills. It includes TIF allocations while Certified net AV does not. Gross AV also is summed from tax bills. Circuit breaker tax caps are calculated on gross AV.

Huntington County's total billed net assessed value increased by 2.8% in 2013. Increases in agricultural assessments were the main reason. Net assessed value for all of Indiana was nearly unchanged, rising by only 0.1%.

Tax Cap Category	2012	2013	Difference	% Change
<b>1%</b>	\$707,740	\$544,390	-\$163,350	-23.1%
<b>2%</b>	1,587,565	1,529,163	-58,402	-3.7%
<b>3%</b>	2,396,231	2,308,346	-87,885	-3.7%
<b>Elderly</b>	44,992	47,704	2,713	6.0%
<b>Total</b>	\$4,736,528	\$4,429,603	-\$306,924	-6.5%
<b>% of Levy</b>	14.1%	13.0%		

Total tax cap credits in Huntington County were \$4.4 million, which was 13.0% of the levy. This was above the state average of 10.9%, and much more than the median or typical county percentage of 4.2%. Tax rates were the main determinant of tax cap credits. Huntington County's average tax rate was near the average rate

statewide, but tax cap credits were higher than average because rates were greater than \$4 per \$100 assessed value in two larger districts. More than half of Huntington County's tax cap credits were in the 3% business real and personal property category. Most of the rest were in the 2% nonhomestead residential/farmland category. A later table shows tax cap credits by category for each local government unit.

Tax cap credits in Huntington County decreased \$306,924 between 2012 and 2013. Credits as a share of the total levy fell from 14.1% in 2012 to 13.0% in 2013.

### Huntington County Levy Comparison by Taxing Unit

Taxing Unit	2009	2010	2011	2012	2013	% Change			
						2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013
<b>County Total</b>	<b>31,132,689</b>	<b>30,566,864</b>	<b>31,534,661</b>	<b>31,178,907</b>	<b>31,433,327</b>	<b>-1.8%</b>	<b>3.2%</b>	<b>-1.1%</b>	<b>0.8%</b>
Huntington County	6,355,566	6,428,174	6,736,784	6,991,643	7,030,022	1.1%	4.8%	3.8%	0.5%
Clear Creek Township	54,689	55,193	56,335	76,168	70,043	0.9%	2.1%	35.2%	-8.0%
Dallas Township	44,296	46,079	46,547	47,657	47,889	4.0%	1.0%	2.4%	0.5%
Huntington Township	292,830	302,075	100,753	89,028	87,966	3.2%	-66.6%	-11.6%	-1.2%
Jackson Township	42,372	43,751	44,789	46,389	46,618	3.3%	2.4%	3.6%	0.5%
Jefferson Township	31,351	32,504	32,947	18,864	18,362	3.7%	1.4%	-42.7%	-2.7%
Lancaster Township	25,683	25,893	26,066	26,489	26,931	0.8%	0.7%	1.6%	1.7%
Polk Township	20,859	21,517	22,186	22,954	23,010	3.2%	3.1%	3.5%	0.2%
Rock Creek Township	25,156	45,020	32,237	39,707	39,505	79.0%	-28.4%	23.2%	-0.5%
Salamonie Township	21,062	33,345	34,138	34,922	35,665	58.3%	2.4%	2.3%	2.1%
Union Township	14,068	33,098	19,074	24,296	24,969	135.3%	-42.4%	27.4%	2.8%
Warren Township	41,586	42,762	43,883	45,909	46,374	2.8%	2.6%	4.6%	1.0%
Wayne Township	22,908	23,318	23,795	23,193	25,257	1.8%	2.0%	-2.5%	8.9%
Huntington Civil City	7,967,639	8,486,539	8,753,796	9,269,017	9,086,051	6.5%	3.1%	5.9%	-2.0%
Andrews Civil Town	296,396	309,171	315,978	323,541	239,552	4.3%	2.2%	2.4%	-26.0%
Markle Civil Town	214,669	227,173	228,044	224,764	205,918	5.8%	0.4%	-1.4%	-8.4%
Mount Etna Civil Town	52	4,326	4,293	4,499	4,735	8219.2%	-0.8%	4.8%	5.2%
Roanoke Civil Town	458,887	488,713	510,428	528,554	532,109	6.5%	4.4%	3.6%	0.7%
Warren Civil Town	265,294	269,600	286,624	277,300	299,175	1.6%	6.3%	-3.3%	7.9%
Huntington County Community School Corp	13,105,714	11,769,647	12,285,380	11,067,391	11,907,324	-10.2%	4.4%	-9.9%	7.6%
Andrews Public Library	48,043	49,637	51,698	53,582	53,933	3.3%	4.2%	3.6%	0.7%
Roanoke Public Library	49,196	54,512	56,528	58,523	58,937	10.8%	3.7%	3.5%	0.7%
Warren Public Library	75,834	78,547	81,234	84,942	85,582	3.6%	3.4%	4.6%	0.8%
Huntington Library	1,492,260	1,524,818	1,564,820	1,612,124	1,248,542	2.2%	2.6%	3.0%	-22.6%
Huntington County Solid Waste Mgmt Dist	166,279	171,452	176,304	187,451	188,858	3.1%	2.8%	6.3%	0.8%
Huntington City Redevelopment Commission	0	0	0	0	0				

### Huntington County 2013 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	Credit Rates						Net Tax Rate, Homesteads
			LOIT PTRC	COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
35001	Clear Creek Township	1.5244	--	--	--	--	--	14.0717%	1.3099
35002	Dallas Township	1.6627	--	--	--	--	--	14.0717%	1.4287
35003	Andrews Town	3.6906	--	--	--	--	--	14.0717%	3.1713
35004	Huntington Township	1.7509	--	--	--	--	--	14.0717%	1.5045
35005	Huntington City	4.0000	--	--	--	--	--	14.0717%	3.4371
35006	Jackson Township	1.4800	--	--	--	--	--	14.0717%	1.2717
35007	Roanoke Town	2.8045	--	--	--	--	--	14.0717%	2.4099
35008	Jefferson Township	1.4814	--	--	--	--	--	14.0717%	1.2729
35009	Mount Etna Town-Jefferson Town	1.7552	--	--	--	--	--	14.0717%	1.5082
35010	Lancaster Township	1.4933	--	--	--	--	--	14.0717%	1.2832
35011	Mount Etna Town-Lancaster Town	1.7497	--	--	--	--	--	14.0717%	1.5035
35012	Polk Township	1.5330	--	--	--	--	--	14.0717%	1.3173
35013	Mount Etna Town-Polk Township	1.7833	--	--	--	--	--	14.0717%	1.5324
35014	Rock Creek Township	1.5143	--	--	--	--	--	14.0717%	1.3012
35015	Markle Town	2.8618	--	--	--	--	--	14.0717%	2.4591
35016	Salamonie Township	1.5966	--	--	--	--	--	14.0717%	1.3719
35017	Warren Town	2.4964	--	--	--	--	--	14.0717%	2.1451
35018	Union Township	1.4749	--	--	--	--	--	14.0717%	1.2674
35019	Warren Township	1.5535	--	--	--	--	--	14.0717%	1.3349
35020	Wayne Township	1.5055	--	--	--	--	--	14.0717%	1.2937
35021	Mount Etna Town-Wayne Township	1.7684	--	--	--	--	--	14.0717%	1.5196
35022	Markle Union	2.8434	--	--	--	--	--	14.0717%	2.4433

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

### Huntington County 2013 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total		
<i>Non-TIF Total</i>	544,390	1,484,623	1,829,425	47,704	3,906,142	31,433,327	12.4%
<i>TIF Total</i>	0	44,539	478,922	0	523,461	2,517,597	20.8%
<i>County Total</i>	544,390	1,529,163	2,308,346	47,704	4,429,603	33,950,924	13.0%
Huntington County	75,497	201,253	243,691	9,626	530,067	7,030,022	7.5%
Clear Creek Township	15	0	0	70	85	70,043	0.1%
Dallas Township	48	426	135	48	657	47,889	1.4%
Huntington Township	66	0	0	136	201	87,966	0.2%
Jackson Township	162	137	0	103	401	46,618	0.9%
Jefferson Township	5	0	0	17	22	18,362	0.1%
Lancaster Township	0	0	0	11	11	26,931	0.0%
Polk Township	17	0	0	7	24	23,010	0.1%
Rock Creek Township	9	105	0	15	128	39,505	0.3%
Salamonie Township	35	32	0	19	85	35,665	0.2%
Union Township	5	1	0	31	37	24,969	0.1%
Warren Township	5	0	0	66	71	46,374	0.2%
Wayne Township	18	0	0	10	27	25,257	0.1%
Huntington Civil City	291,298	793,034	1,048,015	14,850	2,147,198	9,086,051	23.6%
Andrews Civil Town	942	39,001	12,364	634	52,941	239,552	22.1%
Markle Civil Town	409	5,163	0	88	5,661	205,918	2.7%
Mount Etna Civil Town	0	0	0	0	0	4,735	0.0%
Roanoke Civil Town	13,096	11,378	0	2,678	27,152	532,109	5.1%
Warren Civil Town	1,567	3,561	0	346	5,475	299,175	1.8%
Huntington Co Community School Corp	127,875	340,879	412,760	16,304	897,817	11,907,324	7.5%
Andrews Public Library	81	1,908	605	69	2,663	53,933	4.9%
Roanoke Public Library	1,451	1,260	0	297	3,007	58,937	5.1%
Warren Public Library	190	351	0	61	602	85,582	0.7%
Huntington Library	29,572	80,727	105,308	1,963	217,570	1,248,542	17.4%
Huntington County Solid Waste Mgmt Dist	2,028	5,407	6,547	259	14,240	188,858	7.5%
Huntington City Redevelopment Commis	0	0	0	0	0	0	
TIF - Hunt Twp RE 004	0	0	0	0	0	93,962	0.0%
TIF - Htgn Corp. 005	0	44,243	478,922	0	523,164	2,098,281	24.9%
TIF - Roanoke Corp 007	0	143	0	0	143	32,983	0.4%
TIF - Markle Corp RE 015	0	0	0	0	0	0	
TIF - Sala Twp RE 016	0	0	0	0	0	90,467	0.0%
TIF - Union Twp RE 018	0	0	0	0	0	118,696	0.0%
TIF - Markle Union RE 022	0	154	0	0	154	83,208	0.2%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

#### Circuit Breaker Credit Types:

*Homesteads* are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

*Other Residential/Farmland* includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

*All Other Real/Personal* is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

*Elderly* includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over. The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.